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State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY
DIVISION
James P. Gerry
Director

Samuel T. Greene
Assistant Director

December 18, 2019

Town of Hampton
ATTN: Board of Selectmen
136 Winnacunnet Road
Hampton, NH 03842-

RE: 2018 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Hampton's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Hampton achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Hampton is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

Item III, A.1. Level and Uniformity of Assessments. The 2018 median ratio in Hampton was not between 0.90 and 1.10 inclusive with a 90% confidence level.

Attached please find the Department's 2018 ratio study for the Town of Hampton.

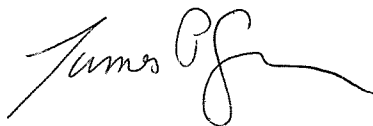
Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James Gerry", with a long horizontal flourish extending to the right.

James Gerry, Director
Municipal and Property Division

cc: Assessing Standards Board
File



2018 Ratio Study Summary Report

1 of 2

12/16/2019 11:07:50 AM

Town Name: Hampton, Rockingham County

Date Range: 10/01/2017 through 09/30/2018

NH Dept of Revenue Administration. Ratios were created using stipulated year assessments.

Strata	Description	Mean Ratio	Median Ratio	WM Low CI	WM Ratio	WM High CI	COD	PRD	Total Strata	Sales PA34	Valid	Valid %	Valid PA34	Valid PA34 %	UT#	UT %
11	Single Family Home	88.85	87.87	87.04	88.46	89.86	9.84	1.00	198	167	159	80.3%	137	86.2%	159	100%
70	Waterfront	0	0	0	0	0	0	0	1	1	1	100%	1	100%	1	100%
12	Multi Family 2-4 Units	87.57	85.88	83.60	86.27	89.46	9.28	1.02	26	22	22	84.6%	21	95.5%	22	100%
13	Apt Bldg 5+ Units	0	0	0	0	0	0	0	4	4	3	75.0%	3	100%	3	100%
14	Single Res Condo Unit	87.35	87.45	86.25	87.60	88.88	10.43	1.00	243	211	213	87.7%	188	88.3%	211	99.1%
17	Mfg Housing With Land	0	0	0	0	0	0	0	3	3	3	100%	3	100%	3	100%
18	Mfg Housing Without Land	76.52	69.61	61.80	71.66	82.81	24.75	1.07	11	7	9	81.8%	5	55.6%	9	100%
19	Unclass/Unk Imp Res	0	0	0	0	0	0	0	2	2	2	100%	2	100%	2	100%
20	Res Bldg Only	0	0	0	0	0	0	0	4	3	1	25.0%	1	100%	1	100%
22	Residential Land	0	0	0	0	0	0	0	6	5	3	50.0%	3	100%	3	100%
23	Commercial Land	0	0	0	0	0	0	0	2	2	1	50.0%	1	100%	1	100%
24	Industrial Land	0	0	0	0	0	0	0	1	0	1	100%	0	0%	1	100%
33	Commercial L&B	86.20	86.00	52.57	70.42	98.79	18.47	1.22	15	12	9	60.0%	7	77.8%	9	100%
44	Commercial Condo	106.68	104.02	0	104.49	0	15.47	1.02	8	6	6	75.0%	5	83.3%	6	100%
45	Industrial Condo	0	0	0	0	0	0	0	1	1	1	100%	1	100%	1	100%
AA	Any & All	87.89	87.45	81.38	86.39	88.45	10.87	1.02	525	446	433	82.5%	377	87.1%	429	99.1%
GC1	Area Improved Res	87.71	87.34	86.96	87.86	88.79	10.55	1.00	487	415	409	84.0%	357	87.3%	406	99.3%
GC2	Area Improved Non-Res	94.05	93.08	54.84	72.75	96.59	19.87	1.29	28	23	19	67.9%	16	84.2%	19	100%
GC3	Area Unimproved	92.95	88.53	0	92.29	0	10.50	1.01	9	7	5	55.6%	4	80.0%	5	100%



2018 Ratio Study Summary Report

2 of 2

12/16/2019 11:07:50 AM

Town Name: Hampton, Rockingham County

Date Range: 10/01/2017 through 09/30/2018

NH Dept of Revenue Administration. Ratios were created using stipulated year assessments.

Type	Description	Median Low CI	Median Ratio	Median High CI	PRD Low CI	PRD	PRD High CI	COD	UT#
All (AA)	Any & All	86.58	87.45	88.85	1.00	1.02	1.07	10.87	429
Group (GC1)	Area Improved Res	86.49	87.34	88.85	0.99	1.00	1.00	10.55	406
Group (GC2)	Area Improved Non-Res	84.31	93.08	104.64	1.01	1.29	1.66	19.87	19
Group (GC3)	Area Unimproved	0	88.53	0	0	1.01	0	10.50	5

Title	Description	Criteria Met
Strata-Any and All (Median)	Overall Median Point Estimate confidence interval should overlap range of 90-110	False
Strata-Any and All (PRD)	Overall PRD Confidence Interval should overlap range of .98-1.03	True
Strata-Any and All (COD)	Coefficient of Dispersion < 20.0	True
Strata-GC1	Median Confidence Interval should overlap overall median +/- 5%	True
Strata-GC2	Median Confidence Interval should overlap overall median +/- 5%	True
Strata-GC3	Median Confidence Interval should overlap overall median +/- 5%	N/A